Gregg M. Galardi, Esq. Ian S. Fredericks, Esq. SKADDEN, ARPS, SLATE, MEAGHER & MCGUIREWOODS LLP FLOM, LLP One Rodney Square PO Box 636 Wilmington, Delaware 19899-0636 (804) 775-1000 (302) 651-3000

Dion W. Hayes (VSB No. 34304) Douglas M. Foley (VSB No. 34364) One James Center 901 E. Cary Street Richmond, Virginia 23219

- and -

Chris L. Dickerson, Esq. SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP 155 North Wacker Drive Chicago, Illinois 60606-1720 (312) 407-0700

Counsel to the Debtors and Debtors in Possession

> IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

- - - - - - - - - x In re: Chapter 11 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH) <u>et</u> <u>al</u>., Debtors. : Jointly Administered - - - - - - - - - x

DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)

The debtors and debtors in possession in the abovecaptioned cases (collectively, the "Debtors"), hereby file

 $^{^{1}}$ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC

their Fifty-Third Omnibus Objection to Claims (Disallowance of Certain Amended Claims) (the "Objection"), and hereby move this Court, pursuant to sections 105, 502, and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this
Objection under 28 U.S.C. §§ 157 and 1334. This is a core
proceeding under 28 U.S.C. § 157(b). Venue of these cases
and this Objection in this district is proper under 28
U.S.C. §§ 1408 and 1409. The statutory and legal predicates
for the relief requested herein are Bankruptcy Code sections
105, 502, and 503 and Rule 3007 of the Bankruptcy Rules.

^{(9263),} Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

BACKGROUND

- 2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.
- 3. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.
- 4. On November 12, 2008, the Office of the United
 States Trustee for the Eastern District of Virginia
 appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.
- 5. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).
- 6. On December 10, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").
 - 7. Pursuant to the Claims Bar Date Order, the

deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date"). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice").

- 8. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Wall Street Journal (Docket No. 1394).
- 9. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to

Bankruptcy Rule 9007 (Docket No. 107)(the "503(b)(9) Bar Date Order").

- 10. Pursuant to the 503(b)(9) Bar Date Order, this

 Court approved the form and manner of the 503(b)(9) bar date

 notice, which was attached as Exhibit A to the 503(b)(9) Bar

 Date Order (the "503(b)(9) Bar Date Notice"). Pursuant to

 the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice,

 the bar date for filing proofs of claim asserting

 administrative priority claims pursuant to section 503(b)(9)

 of the Bankruptcy Code was on December 19, 2008 (the

 "503(b)(9) Bar Date").
- 11. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Times (Docket No. 549), and The Richmond Times—Dispatch (Docket No. 547).
- 12. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the

Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

13. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

OBJECTIONS TO CLAIMS

- order, in substantially the form annexed as Exhibit A,

 pursuant to Bankruptcy Code sections 105(a), 502, and 503

 and Bankruptcy Rule 3007, disallowing the claims listed on Exhibit C attached hereto. The basis for the disallowance of the claims listed on Exhibit C attached hereto is that all of the claims (the "Claims") have been rendered moot and superseded by the claimant filing a subsequent "amending" claim that supersedes the Claim listed on Exhibit C (the "Amended Claims").
- 15. The Debtors object to the Amended Claims because, among other reasons, the same Claimant subsequently filed an

amended claim, the amount and basis of which are the subject of the Amended Claims. Such repetitive claims should be disallowed. The Amended Claims listed on Exhibit C, under "Claim to be Disallowed" should be disallowed for all purposes in these bankruptcy cases. The claims listed as "Surviving Claim" on Exhibit C (the "Surviving Claims") shall remain in effect and are not affected by this Objection; provided, however, that such Surviving Claims may be the subject of a separate objection subsequently filed hereinafter.

- 16. For ease of reference, attached as Exhibit B is an alphabetical listing of all Claimants whose Claims are included in this Objection, with a cross-reference by claim number.
- 17. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Claims. Accordingly, the Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds.

 Furthermore, the Debtors reserve the right to modify,

supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

RESERVATION OF RIGHTS

18. As noted above, the Debtors reserve their rights to file objections to these Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits. The Debtors likewise reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

NOTICE AND PROCEDURE

19. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibit C, respectively, and to parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order"). The Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rule 7004 and the applicable provisions of Federal Rule of Civil

Procedure 4; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Debtors are serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

properly serves a response to this Objection by 4:00 p.m. on November 16, 2009 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at 10:00 a.m. on November 23, 2009 and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Debtors request that the Court enter

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² In accordance with the Omnibus Objection Procedures Order, claimants who respond to the Objection do not need to appear at the status conference.

an order, substantially in the form attached hereto as Exhibit A, disallowing the Claims set forth on Exhibit C
attached hereto for all purposes in these bankruptcy cases.

COMPLIANCE WITH BANKRUPTCY RULE 3007 AND THE OMNIBUS OBJECTION PROCEDURES ORDER

21. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Debtors submit that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

22. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

23. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER & October 21, 2009 FLOM, LLP Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP Chris L. Dickerson, Esq. 155 North Wacker Drive Chicago, Illinois 60606-7120 (312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley .
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors in Possession

EXHIBIT A

Gregg M. Galardi, Esq. Ian S. Fredericks, Esq. SKADDEN, ARPS, SLATE, MEAGHER & MCGUIREWOODS LLP FLOM, LLP One Rodney Square PO Box 636 Wilmington, Delaware 19899-0636 (804) 775-1000 (302) 651-3000

Dion W. Hayes (VSB No. 34304) Douglas M. Foley (VSB No. 34364) One James Center 901 E. Cary Street Richmond, Virginia 23219

- and -

Chris L. Dickerson, Esq. SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP 155 North Wacker Drive Chicago, Illinois 60606-7120 (312) 407-0700

Counsel to the Debtors and Debtors in Possession

> IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

- - - - - - - - - x

In re: Chapter 11

CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)

et al.,

Debtors. : Jointly Administered

ORDER SUSTAINING DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)

THIS MATTER having come before the Court on the Debtors' Fifty-Third Omnibus Objection to Claims (Disallowance of Certain Amended Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibit C attached to the

Objection be disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

- 1. The Objection is GRANTED.
- 2. The "Claims To Be Disallowed" identified on Exhibit \underline{A} as attached hereto and incorporated herein, are forever disallowed in their entirety for all purposes in these bankruptcy cases.
- 3. The Debtors' rights and abilities to object at a later time to any claim included in the Objection on any grounds and on any bases that bankruptcy or non-bankruptcy law permits are expressly preserved in their entirety; provided, however, to the extent each "Claim To Be"

Disallowed" was timely filed, the Debtors will not object to the corresponding "Surviving Claim" as untimely, unless, under applicable provisions of the Bankruptcy Code and Bankruptcy Rules, the "Surviving Claim" included a claim that would not be relate back to the original date on which the "Claim To Be Disallowed" was filed.

- 4. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the interpretation or implementation of this Order.
- 5. The Debtors shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

Dated: Richmond, Virginia , 2009

HONORABLE KEVIN R. HUENNEKENS UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
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- and -

Chris L. Dickerson, Esq. SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP 155 North Wacker Drive Chicago, Illinois 60606-1720 (312) 407-0700

- and -

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

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In re: Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH) Debtors' Fifty-Third Omnibus Objection to Claims (Disallowance of Certain Amended Claims)

Exhibit B - Claimants and Related Claims Subject To Fifty-Third Omnibus Objection to Claims

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Claim Holder		Exhibit Exhibit
ALLEN COUNTY TREASURER	3305	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
BENNER MECHANICAL & ELECTRICAL INC	1443	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
CITY OF NEW YORK DEPARTMENT OF FINANCE	2297	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
CITY OF TUCSON	12217	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
COLORADO BROADBAND COMMUNICATIONS INC	353	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
COLORADO BROADBAND COMMUNICATIONS INC	1532	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
EXCEL BEST INDUSTRIES LIMITED	1064	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
G & W SERVICE CO LP	2907	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
HARRIS COUNTY ET AL	11552	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
HENRICO COUNTY	11461	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
HENRICO COUNTY	11448	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
HERNANDO COUNTY	1706	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
IBM CREDIT LLC	14493	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
KING COUNTY TREASURY	1104	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
LA CROSSE TECHNOLOGY, LTD	1886	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
LAKE COUNTY	11767	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
LEE COUNTY TAX COLLECTOR	609	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
MARCONI, NOELLE	2156	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
MCKEE, BOB	11768	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
NASH COUNTY TAX COLLECTOR	415	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
NEVAEH ELECTRONICS LLC	23	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
NEWINGTON, TOWN OF	716	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
OREGON DEPARTMENT OF REVENUE	2281	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
ST TAMANY PARISH	12019	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
ST TAMMANY PARISH COLLECTOR		EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
SULLIVAN COUNTY	223	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
TAYLOR CITY TREASURER WAYNE	2490	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
TYLER INDEPENDENT SCHOOL DISTRICT	2050	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
WARNER ROBINS, CITY OF	857	EXHIBIT C - DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN AMENDED CLAIMS)
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In re: Circuit City Stores, Inc, et al.
Case No. 08-35653-KRH

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(Disallowance Of Certain Amended Claims)

CLAIM TO BE DISALLOWED *		SURVIVING CLAIM *
Claim: 3305 Date Filed: 01/12/2009 Creditor's Name and Address: ALLEN COUNTY TREASURER ATTN COLLECTORS OFFICE PO BOX 2540 FORT WAYNE, IN	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: \$8,772.34 Administrative: Reclamation:: Unsecured: Total: \$8,772.34	Claim: 14572 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 08/25/2009 Secured: Creditor's Name and Address: Priority: \$7,936.46 ALLEN COUNTY TREASURER Administrative: ATTN COLLECTORS OFFICE Reclamation:: PO BOX 2540 FORT WAYNE, IN Unsecured: Total: \$7,936.46
Claim: 1443 Date Filed: 12/09/2008 Creditor's Name and Address: BENNER MECHANICAL & ELECTRICAL INC ATTN TED WILLIAMS 1760 LAKELAND PARK DR BURLINGTON, KY 41005-8066	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: Total: \$15,776.42	Claim: 2841 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/06/2009 Secured: Creditor's Name and Address: Priority: BENNER MECHANICAL & ELECTRICAL Administrative: ATTN TED WILLIAMS Reclamation: 1760 LAKELAND PARK DR BURLINGTON, KY 41005-8066 Unsecured: \$21,790.42
Claim: 2297 Date Filed: 12/19/2008 Creditor's Name and Address: CITY OF NEW YORK DEPARTMENT OF FINANCE ATIN BANKRUPTCY UNIT AUDIT DIVISION 345 ADAMS ST 5TH FL BROOKLYN, NY 11201	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: \$715,000.00 Administrative: Reclamation:: Unsecured: Total: \$715,000.00	Claim: 6469 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/16/2009 Secured:
Claim: 12217 Date Filed: 04/13/2009 Creditor's Name and Address: CITY OF TUCSON PO BOX 27210 TUCSON, AZ 85726-7210	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: \$168.43 Reclamation:: Unsecured: \$367.70 Total: \$536.13	Claim: 14630 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 06/15/2009 Secured: Creditor's Name and Address: Priority: CITY OF TUCSON Administrative: \$434.51 PO BOX 27210 Reclamation:: TUCSON, AZ 85726-7210 Unsecured: \$367.70 Total: \$802.21
Claim: 353 Date Filed: 11/24/2008 Creditor's Name and Address: COLORADO BROADBAND COMMUNICATIONS INC 1203 WHITE AVE GRAND JUNCTION, CO 81501	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: Total: \$1,417.00	Claim: 2484 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/05/2009 Secured: Creditor's Name and Address: Priority: COLORADO BROADBAND & COMM Administrative: 1203 WHITE AVE Reclamation: GRAND JUNCTION, CO 81501 Unsecured: \$3,671.00 Total: \$3,671.00

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Debtors' Fifty-Third Omnibus Objection to Claims

CLAIM TO BE DISALLOWED *		SURVIVING CLAIM *
Claim: 1532 Date Filed: 12/10/2008 Creditor's Name and Address: COLORADO BROADBAND COMMUNICATIONS INC 1203 WHITE AVE GRAND JUNCTION, CO 81501	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation: Unsecured: \$2,254.00 Total: \$2,254.00	Claim: 2484 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/05/2009 Secured: Creditor's Name and Address: Priority:
Claim: 1064 Date Filed: 12/19/2008 Creditor's Name and Address: EXCEL BEST INDUSTRIES LIMITED LIN LIM UNIT 1603 16/F TOWER 2 SILVERCORD NO 30 CANTON RD TSIMSHATSUI KOWLOON, HONG KONG	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: \$27,967.20 Reclamation:: Unsecured: Total: \$27,967.20	Claim: 4257 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/23/2009 Secured: Creditor's Name and Address: Priority: EXCEL BEST INDUSTRIES LIMITED LIN LIM UNIT 1603 Reclamation:: 16/F TOWER 2 SILVERCORD NO 30 CANTON RD TSIMSHATSUI KOWLOON, HONG KONG CIRCUIT CITY STORES, INC. (08-35653) Secured: \$19,147.36
Claim: 2907 Date Filed: 01/07/2009 Creditor's Name and Address: G & W SERVICE CO LP GEORGETTE TREECE TREASURER 2503 CAPITOL AVE HOUSTON, TX 77003-3203	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: \$31,084.26 Total: \$31,084.26	Claim: 11769 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 03/05/2009 Secured:
Claim: 11552 Date Filed: 02/23/2009 Creditor's Name and Address: HARRIS COUNTY ET AL JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: \$237,952.61 Reclamation: Unsecured: Total: \$237,952.61	Claim: 14428 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 07/01/2009 Secured: Creditor's Name and Address: Priority: HARRIS COUNTY ET AL Administrative: \$235,270.18 JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 Total: \$235,270.18
Claim: 11461 Date Filed: 02/17/2009 Creditor's Name and Address: HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: \$260.13 Priority: Administrative: Reclamation:: Unsecured: Total: \$260.13	Claim: 14032 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 06/30/2009 Secured: Creditor's Name and Address: Priority: HENRICO COUNTY Administrative: \$273.14 RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775 Total: \$273.14

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Debtors' Fifty-Third Omnibus Objection to Claims
Case No. 08-35653-KRH

CLAIM TO BE DISALLOWED *		SURVIVING CLAIM *
Claim: 11448 Date Filed: 02/17/2009 Creditor's Name and Address: HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: \$586.13 Priority: Administrative: Reclamation:: Unsecured: Total: \$586.13	Claim: 14039 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 06/30/2009 Secured: Creditor's Name and Address: Priority: HENRICO COUNTY Administrative: \$614.09 RHYSA GRIFFITH SOUTH Reclamation: ASSISTANT COUNTY ATTORNEY Unsecured: PO BOX 90775 Unsecured: HENRICO, VA 23273-0775 Total: \$614.09
Claim: 1706 Date Filed: 12/12/2008 Creditor's Name and Address: HERNANDO COUNTY 789 PROVIDENCE BLVD BROOKSVILLE, FL 34601	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: Total: \$7,367.88	Claim: 11961 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 03/24/2009 Secured: \$7,637.88 Creditor's Name and Address: Priority: HERNANDO COUNTY TAX COLLECTOR Administrative: JUANITA B SIKES CFC Reclamation:: 20 N MAIN ST RM 112 Unsecured: BROOKSVILLE, FL 34601-2892 Total: Total: \$7,637.88
Claim: 14493 Date Filed: 07/17/2009 Creditor's Name and Address: IBM CREDIT LLC C O IBM CORP BANKRUPTCY COORDINATOR 13800 DIPLOMAT DR DALLAS, TX 75234	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: \$3,966,537.79 Reclamation:: Unsecured: Total: \$3,966,537.79	Claim: 14543 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 08/05/2009 Secured: Creditor's Name and Address: Priority: IBM CREDIT LLC Administrative: \$3,966,537.79 VICKI NAMKEN Reclamation: IBM CORP Unsecured: 13800 DIPLOMAT DR Unsecured: DALLAS, TX 75234-8812 Total: \$3,966,537.79
Claim: 1104 Date Filed: 12/19/2008 Creditor's Name and Address: KING COUNTY TREASURY 500 FOURTH AVE ROOM 600 SEATTLE, WA 98104-2387	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: \$4,847.24 Total: \$4,847.24	Claim: 13324 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 06/11/2009 Secured: Creditor's Name and Address: Priority: KING COUNTY TREASURY OPERATIONS KING COUNTY ADMINISTRATION BLDG 500 FOURTH AVE ROOM NO 600 SEATTLE, WA 98104-2387 Unsecured: \$97,277.25 Total: \$97,277.25
Claim: 1886 Date Filed: 12/22/2008 Creditor's Name and Address: LA CROSSE TECHNOLOGY, LTD MANDA SHAH 2809 LOSEY BLVD SOUTH LA CROSSE, WI 54601	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: Total: \$79,274.00	Claim: 13604 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 06/22/2009 Secured: Creditor's Name and Address: Priority: LA CROSSE TECHNOLOGY, LTD Administrative: MANDA SHAH Reclamation: 2809 LOSEY BLVD SOUTH Unsecured: \$79,274.00 LA CROSSE, WI 54601 Total: \$79,274.00

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Debtors' Fifty-Third Omnibus Objection to Claims
Case No. 08-35653-KRH

CLAIM TO BE DISALLOWED *		SURVIVING CLAIM *
Claim: 11767 Date Filed: 03/16/2009 Creditor's Name and Address: LAKE COUNTY PO BOX 327 TAX COLLECTOR BOB MCKEE TAVARES, FL 32778-0327	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: \$9,894.33 Total: \$9,894.33	Claim: 14641 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 09/21/2009 Secured: \$9,894.33 Creditor's Name and Address: Priority: LAKE COUNTY TAX COLLECTOR Administrative: ATTN BANKRUPTCY Reclamation: PO BOX 327 Unsecured: TAVARES, FL 32778-0327 Total: \$9,894.33
Claim: 609 Date Filed: 12/04/2008 Creditor's Name and Address: LEE COUNTY TAX COLLECTOR PO BOX 271 TUPELO, MS 38802	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation: Unsecured: Total: \$26,898.24	Claim: 4513 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/20/2009 Secured: Creditor's Name and Address: Priority: \$26,898.24 LEE COUNTY TAX COLLECTOR Administrative: ATTN COLLECTORS OFFICE Reclamation: COURTHOUSE Unsecured: P O BOX 271 Total: \$26,898.24
Claim: 2156 Date Filed: 01/02/2009 Creditor's Name and Address: MARCONI, NOELLE C O ALEXANDER J PALAMARCHUK ESQ 8380 OLD YORK RD STE 410 ELKINS PARK, PA 19027	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: \$5,145.63 Total: \$5,145.63	Claim: 11639 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 02/11/2009 Secured:
Claim: 11768 Date Filed: 03/16/2009 Creditor's Name and Address: MCKEE, BOB PO BOX 327 LAKE COUNTY TAX COLLECTOR TAVARES, FL 32778-0327	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: Total: \$46,603.17	Claim: 14640 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 09/21/2009 Secured: \$46,603.17 Creditor's Name and Address: Priority: LAKE COUNTY TAX COLLECTOR Administrative: ATTN BANKRUPTCY Reclamation: PO BOX 327 Unsecured: TAVARES, FL 32778-0327 Total: \$46,603.17
Claim: 415 Date Filed: 12/01/2008 Creditor's Name and Address: NASH COUNTY TAX COLLECTOR PO BOX 1070 CHARLOTTE, NC 28201	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: \$2,619.72 Total: \$2,619.72	Claim: 3514 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/13/2009 Secured: Creditor's Name and Address: Priority: \$2,619.72 NASH COUNTY TAX COLLECTOR Administrative: 120 W WASHINGTON ST STE 2058 Reclamation:: NASHVILLE, NC 27856 Unsecured: Total: \$2,619.72

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Debtors' Fifty-Third Omnibus Objection to Claims

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CLAIM TO BE DISALLOWED *		SURVIVING CLAIM *
Claim: 23 Date Filed: 11/14/2008 Creditor's Name and Address: NEVAEH ELECTRONICS LLC 1182 OLD BOONES CRK RD JONESBORO, TN 37659	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: \$3,530.00 Total: \$3,530.00	Claim: 3282 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/09/2009 Secured: Creditor's Name and Address: Priority: NEVAEH ELECTRONICS Administrative: 1182 OLD BOONES CRK RD Reclamation: JONESBOROUGH, TN 37659 Unsecured: \$3,245.00 Total: \$3,245.00
Claim: 716 Date Filed: 12/12/2008 Creditor's Name and Address: NEWINGTON, TOWN OF 131 CEDAR ST TOWN HALL NEWINGTON, CT 06111	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: Total: \$58,213.67	Claim: 3938 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/15/2009 Secured: Creditor's Name and Address: Priority: \$58,213.67 NEWINGTON TOWN TAX COLLECTOR ATTN COLLECTORS OFFICE 131 CEDAR ST NEWINGTON, CT Unsecured: Total: \$58,213.67
Claim: 2281 Date Filed: 12/19/2008 Creditor's Name and Address: OREGON DEPARTMENT OF REVENUE 955 CENTER ST NE REVENUE BUILDING SALEM, OR 97301-2555	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: \$50,998.90 Priority: \$86.41 Administrative: Reclamation:: Unsecured: Total: \$51,085.31	Claim: 14645 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 09/08/2009 Secured: Creditor's Name and Address: Priority: OREGON DEPARTMENT OF REVENUE Administrative: 955 CENTER ST NE REVENUE BUILDING SALEM, OR 97301-2555 Unsecured: UNL Total: UNL
Claim: 12019 Date Filed: 03/31/2009 Creditor's Name and Address: ST TAMANY PARISH PO BOX 608 COVINGTON, LA 70434-0608	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: \$65,800.00 Priority: Administrative: Reclamation:: Unsecured: Total: \$65,800.00	Claim: 12365 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 04/08/2009 Secured: Creditor's Name and Address: Priority: ST TAMMANY PARISH ASSESSOR Administrative: PO BOX 608 Reclamation:: COVINGTON, LA 70434-0608 Unsecured: \$106,708.98 Total: \$106,708.98
Claim: 12018 Date Filed: 03/31/2009 Creditor's Name and Address: ST TAMMANY PARISH COLLECTOR ATTN COLLECTORS OFFICE P O BOX 608 COVINGTON, LA	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: \$40,908.98 Priority: Administrative: Reclamation:: Unsecured: Total: \$40,908.98	Claim: 12365 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 04/08/2009 Secured: Creditor's Name and Address: Priority: ST TAMMANY PARISH ASSESSOR Administrative: PO BOX 608 Reclamation: COVINGTON, LA 70434-0608 Unsecured: \$106,708.98 Total: \$106,708.98

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Debtors' Fifty-Third Omnibus Objection to Claims
Case No. 08-35653-KRH

EXHIBIT C

CLAIM TO BE DISALLOWED *		SURVIVING CLAIM *
Claim: 223 Date Filed: 11/28/2008 Creditor's Name and Address: SULLIVAN COUNTY 3258 HWY 126 STE 101 CLERK BLOUNTVILLE, TN 37617	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: \$6,734.18 Total: \$6,734.18	Claim: 3403 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/13/2009 Secured: Creditor's Name and Address: Priority: \$7,917.25 SULLIVAN COUNTY Administrative: 3258 HWY 126 STE 101 Reclamation:: CLERK BLOUNTVILLE, TN 37617 Unsecured: Total: \$7,917.25
Claim: 2490 Date Filed: 01/05/2009 Creditor's Name and Address: TAYLOR CITY TREASURER WAYNE CITY OF TAYLOR MICHIGAN C O KURT M KOBILJAK 2915 BIDDLE AVE EDELSON BLD STE 200 WYANDOTTE, MI 48192	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: \$1,607.28 Priority: Administrative: Reclamation:: Unsecured: Total: \$1,607.28	Claim: 14650 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 09/15/2009 Secured: \$1,784.13 Creditor's Name and Address: Priority: TAYLOR CITY TREASURER WAYNE Administrative: CITY OF TAYLOR MICHIGAN Reclamation:: C O KURT M KOBILJAK 2915 BIDDLE AVE EDELSON BLD STE 200 WYANDOTTE, MI 48192 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: \$1,784.13
Claim: 2050 Date Filed: 12/22/2008 Creditor's Name and Address: TYLER INDEPENDENT SCHOOL DISTRICT DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 2007 TYLER, TX 75710-2007	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: \$36,850.56 Priority: Administrative: Reclamation:: Unsecured: Total: \$36,850.56	Claim: 14600 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 09/08/2009 Secured: \$17,033.18 Creditor's Name and Address: Priority: TYLER INDEPENDENT SCHOOL DISTRICT Administrative: DAVID HUDSON Reclamation: PERDUE BRANDON FIELDER COLLINS & Unsecured: Unsecured: PO BOX 2007 Total: \$17,033.18
Claim: 857 Date Filed: 12/08/2008 Creditor's Name and Address: WARNER ROBINS, CITY OF PO BOX 1488 OCCUPATION TAX DIVISION WARNER ROBINS, GA 31099	Debtor: CIRCUIT CITY STORES, INC. (08-35653) Secured: Priority: Administrative: Reclamation:: Unsecured: Total: \$7,919.18	Claim: 3527 Debtor: CIRCUIT CITY STORES, INC. (08-35653) Date Filed: 01/13/2009 Secured:

Total Claims To Be Amended:

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Total Asserted Amount To Be Amended: \$5,463,443.38